

POWER OF ATTORNEY TO PROSECUTE APPLICATIONS BEFORE THE USPTO

I hereby revoke all previous powers of attorney given in the application identified in the attached statement under 37 CFR 3.73(b).

I hereby appoint:

☒ Practitioners associated with the Customer Number: 26371

OR

☐ Practitioner(s) named below (if more than ten patent practitioners are to be named, then a customer number must be used):

Name	Registration Number

Name	Registration Number

as attorney(s) or agent(s) to represent the undersigned before the United States Patent and Trademark Office (USPTO) in connection with any and all patent applications assigned only to the undersigned according to the USPTO assignment records or assignment documents attached to this form in accordance with 37 CFR 3.73(b).

Please change the correspondence address for the application identified in the attached statement under 37 CFR 3.73(b) to:

☒ The address associated with Customer Number: 26371

OR

<input type="checkbox"/> Firm or Individual Name			
Address			
City		State	Zip
Country			
Telephone		Fax	

Assignee Name and Address:
RICARDO, INC.
40000 Ricardo Drive
Van Buren Township, MI 48111

A copy of this form, together with a statement under 37 CFR 3.73(b) (Form PTO/SB/96 or equivalent) is required to be filed in each application in which this form is used. The statement under 37 CFR 3.73(b) may be completed by one of the practitioners appointed in this form if the appointed practitioner is authorized to act on behalf of the assignee, and must identify the application in which this Power of Attorney is to be filed.

SIGNATURE OF Assignee of Record

The individual whose signature and title is supplied below is authorized to act on behalf of the assignee

Company Name	RICARDO, INC.		
Name	<i>James W. Ayer</i>		
Signature	<i>[Signature]</i>		
Title	<i>V.P. Finance</i>		
Date	3/28/11		
Telephone	734 394 3999		

This collection of information is required by 37 CFR 1.31, 1.32 and 1.33. The information is required to obtain or retain a benefit by the public which is to file (and by the USPTO to process) an application. Confidentiality is governed by 35 U.S.C. 122 and 37 CFR 1.11 and 1.14. This collection is estimated to take 3 minutes to complete, including gathering, preparing, and submitting the completed application form to the USPTO. Time will vary depending upon the individual case. Any comments on the amount of time you require to complete this form and/or suggestions for reducing this burden, should be sent to the Chief Information Officer, U.S. Patent and Trademark Office, U.S. Department of Commerce, P.O. Box 1450, Alexandria, VA 22313-1450. DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS. SEND TO: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

If you need assistance in completing the form, call 1-800-PTO-9199 and select option 2.

Under the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number.

STATEMENT UNDER 37 CFR 3.73(b)

Applicant/Patent Owner:	RICARDO, INC.		
Application No.:	SEE ATTACHED	Filed:	SEE ATTACHED
Patent No.:	SEE ATTACHED	Issue Date:	SEE ATTACHED
Docket Number:	093252-1005		
Entitled:			
RICARDO, INC.	Corporation		
(Name of Assignee)	(Type of Assignee, e.g., corporation, partnership, university, government agency, etc.)		

states that it is:

- ☒ the assignee of the entire right, title, and interest; or
- ☐ an assignee of less than the entire right, title, and interest
The extent (by percentage) of its ownership interest is %

in the patent application/patent identified above by virtue of either:

- A. ☒ An assignment from the inventor(s) of the patent application/patent identified above. The assignment was recorded in the United States Patent and Trademark Office at Reel/Frame SEE ATTACHED or for which a copy thereof is attached.

OR

- B. ☐ A chain of title from the inventor(s), of the patent application/patent identified above, to the current assignee as shown below:


- From: _____ To: _____
The document was recorded in the United States Patent and Trademark Office at Reel __, Frame __, or for which a copy thereof is attached.
- From: _____ To: _____
The document was recorded in the United States Patent and Trademark Office at Reel __, Frame __, or for which a copy thereof is attached.
- From: _____ To: _____
The document was recorded in the United States Patent and Trademark Office at Reel __, Frame __, or for which a copy thereof is attached.

☐ Additional documents in the chain of title are listed on a supplemental sheet.

- ☐ Copies of assignments or other documents in the chain of title are attached.

[NOTE:] A separate copy (i.e., a true copy of the original document(s)) must be submitted to Assignment Division in accordance with 37 CFR Part 3, if the assignment is to be recorded in the records of the USPTO. See MPEP 302.08

The undersigned (whose title is supplied below) is authorized to act on behalf of the assignee.

	2/24/11
Signature	Date
Marcus Sprow	(313) 234-7150
Printed or Typed Name	Telephone Number
_____	_____
Title	

This collection of information is required by 37 CFR 3.73(b). The information is required to obtain or retain a benefit by the public which is to file (and by the USPTO to process) an application. Confidentiality is governed by 35 U.S.C. 122 and 37 CFR 1.14. This collection is estimated to take 12 minutes to complete, including gathering, preparing, and submitting the completed application form to the USPTO. Time will vary depending upon the individual case. Any comments on the amount of time you require to complete this form and/or suggestions for reducing this burden, should be sent to the Chief Information Officer, U.S. Patent and Trademark Office, U.S. Department of Commerce, P.O. Box 1450, Alexandria, VA 22313-1450. DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS. SEND TO: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

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F&L Ref. No.	Appln. No.	Filing Date	Patent No.	Grant Date	Reel/Frame	Title
093252-1005	11/342,004	1/27/2006	7,668,704	2/23/2010	017521/0662	Apparatus and Method for Compressor and Turbine Performance Simulation
093252-1030	11/105,144	4/13/2005	7,137,381	11/21/2006	016472/0850	Indirect Variable Valve Actuation for an Internal Combustion Engine
093252-1034	10/802,487	3/17/2004	7,036,465	5/2/2006	015113/0547	Two-Stroke and Four-Stroke Switching Mechanism
093252-1035	11/415,260	5/1/2006	7,421,981	9/9/2008	017988/0782	Modulated Combined Lubrication and Control Pressure System for Two-Stroke/Four-Stroke Switching
093252-1045	11/911,372	9/4/2008	N/A	N/A	021577/0544	Multiple Speed Power Transfer Unit
093252-1048	11/865,000	9/30/2007	7,454,285	11/18/2008	019898/0919	Optimized Flex Fuel Powertrain